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## CHAPTER 4

# The Sales of Crown Farms and State Finances 1580–1808

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Early modern states were important landowners throughout the Nordic countries after the Reformation. In the mid-17th century, over half of all farms in Denmark and Norway were owned by the crown. In Sweden and Finland, the share of crown farms was at its highest level at the turn of the 18th century. As many as 70% of all farms in Finland were crown farms after the Great Northern War (1700–1721). In Sweden, the corresponding percentage was 36 in 1700.

The high proportion of state landowning in Finland resulted mainly from the large-scale desertion of farms during the severe famine years of 1695–1697, when approximately one-quarter of the population died. According to statutes, the crown was entitled to confiscate freeholding farms if the owner failed to pay taxes for three consecutive years. Hundreds of freehold farms also became crown farms in Norrland between 1695 and 1725 because

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of tax arrears. Most of the crown farms in Sweden, however, were former Church estates confiscated by King Gustav Vasa (r. 1523–1560) after the Reformation.<sup>1</sup>

This chapter discusses the selling of such a massive amount of landed property during the 18th century in Sweden and Finland. The operation was called *skatteköp* by contemporaries, literally meaning tax purchase. The term refers to the fact that every crown farm that was bought during the operation was converted into a ‘tax farm’ (Sw. *skattehemman*), i.e. into a freeholding farm that the owner was entitled to bequeath to his or her offspring. The focus of the chapter is on state finances. The principal objective of the chapter is to analyse the role of *skatteköp* in the Swedish public economy and to illustrate that, initially, the entire phenomenon was closely related to the war economy. The Swedish crown began to sell its farms in 1701 to finance its war efforts, and after the year 1719 to amortise the public debt generated by extensive military spending during the Great Northern War.

Several other European states also resorted to the same method of raising finances during the 16th and 17th centuries. The heavily indebted Danish government was obliged to alienate crown estates to its creditors after the mid-17th century for several million Danish rigsdalers. These sales signified a massive transfer of landed property from the public domain to private landowners, mainly to wealthy burgers and noble officers from Copenhagen, northern Germany, and the Netherlands. Owing to the sales, the share of crown estates in relation to all landed property decreased from 50% to 27% between 1660 and 1688. The same process also took place in Norway, which was part of Denmark until 1814.<sup>2</sup>

Likewise, several Tudor and Stuart kings and queens were forced to turn to crown estates to finance their warfare on the continent and on the British Isles. The sales began in the 1540s when King

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<sup>1</sup> Jutikkala 1976, p. 359; Hermansson 1979; Myking & Rasmussen 2010, pp. 289–293.

<sup>2</sup> Jespersen 2000, pp. 96–97; Myking & Rasmussen 2010, pp. 292–293; Olsson & Morell 2010, p. 315.

Henry VIII sold most of the estates he had confiscated from the Church during the Reformation because he needed money for an ongoing war against France and Scotland. Alienations also continued during the 17th century, gradually altering the structure of the state budget. At the turn of the 17th century, one-third of the fiscal incomes of the English crown originated from crown estates; a hundred years later, rents and other revenues derived from the crown lands comprised only 5% of public incomes.<sup>3</sup> Crown lands were also sold in several German principalities after the Reformation, as well as in France during the wars of religion, despite the fact that French kings were not allowed to sell crown property without the consent of the parliament.<sup>4</sup>

This is not the first work to argue that the selling of crown farms was closely connected to state finances. Eli F. Heckscher mentions in his pioneering article on *skatteköp* that the operation was motivated by fiscal goals during the Great Northern War. Also, Eino Jutikkala briefly refers to fiscal needs in some of his writings.<sup>5</sup> However, no scholar has actually investigated the motivations for selling crown farms before. Most studies concentrate on the legislation regulating the sales as well as on the actual selling process, focusing on who the buyers were, what their social backgrounds were, and what the average sales prices were.<sup>6</sup>

Additionally, the social and economic consequences of the sales have been analysed to some extent. According to Heckscher, the extensive sales of crown farms were decisive for the strengthening of peasants' political influence in 19th-century Sweden. Owing to *skatteköp*, peasant farmers were able to dominate the second chamber of the reformed parliament after 1866, when national voting and eligibility rights were determined by income or real estate ownership. Mats Olsson and Patrick Svensson argue that the

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<sup>3</sup> Hoyle 1992; Elton 1997, p. 196; O'Brien & Hunt 1999, pp. 60–61.

<sup>4</sup> Vann 1984, p. 228; Cohn 1987, pp. 167–174; Bonney 1995, pp. 447–448.

<sup>5</sup> Heckscher 1944, p. 111; Jutikkala 1963.

<sup>6</sup> Rydeberg 1985; Kyle 1987.

process also had economic consequences, at least in Scania, where the productivity of agriculture increased from the 1780s onwards. Their conclusion is based on the fact that freehold farms produced more than crown farms in Scania during that period of time.<sup>7</sup>

Markku Kuisma likewise emphasises the economic effects by underlining the close relationship between forest-based industry and the sales of crown land. Most crown farms were sold to peasant farmers, and, when the forest prices began to rise at end of the 19th century, freeholding peasants were able to benefit from the economic upturn, and thus the operation quite probably reduced economic inequality in industrialising Finland.<sup>8</sup>

The purpose of this chapter is to point out that there was also a seller involved in the process, and that by analysing the motivation of the seller it is possible to complement the picture we have of *skatteköp*, which formed one of the most significant reorganisations of land ownership in Sweden and Finland during the early modern period.

## Historical Background

Most of the crown farms in Sweden and Finland were sold during the 18th and 19th centuries. The roots of the phenomenon, however, are to be found in the 1580s, when John III (Sw. Johan III), the king of Sweden (r. 1569–1592), began to sell crown farms to finance an ongoing war against Russia. The first regulations were enacted in March 1582. During that time, the crown owned approximately one-third of all farms in Sweden. In Finland, the share of crown land was much lower, only 2–3%. Over 90% of farms belonged to freeholding peasants during the late 16th century.

There are several reasons why the sales began during the 1580s. The state budget was constantly running a deficit during the 1570s and 1580s because of a lengthy military campaign against Russia.

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<sup>7</sup> Heckscher 1944, p. 103; Olsson & Morell 2010, p. 332; Olsson & Svensson 2010, p. 291.

<sup>8</sup> Kuisma 2006; Bengtsson et al. 2018.

The most important fiscal revenues came from taxes and custom duties, as well as from the sales of copper and iron. The flows of public money, however, were not enough to cover the expenses stemming from the recruiting of foreign mercenaries, from the transporting of troops and from the maintenance of the navy and army. King John III and his administration tried to borrow money from European credit markets, but these efforts were not successful and the king had to resort to other means, including debasement, the outsourcing of iron production, the pledging of crown estates as collateral for silver and cash, and the direct selling of crown farms.<sup>9</sup>

Also, the taxation burden increased during the Russo-Swedish War of 1570–1595. The Swedish system of taxation consisted of permanent taxes, such as annual rent (*jordeboksräntan*), and temporary taxes, such as contributions (war taxes) and auxiliary taxes. When the government wanted to levy a new auxiliary tax – a common occurrence during the 16th and 17th centuries – it had to consult the Swedish Parliament (Sw. Riksdag) and its four estates: nobility, clergy, burghers and peasants.

Until the late 16th century, most of the taxes paid by the peasant population were permanent taxes, the most important of which was the annual rent. After the 1570s, however, the share of auxiliary taxes rose, and by the end of the century over half of all taxes collected by the state in Finland were temporary wartime taxes. The burden was so high that hundreds of peasant families were incapable of managing their obligations, and the fiscal desertion of farms increased rapidly. The extent of desertion varied, but in some regions as many as 30% or even 50% of farms were unable to settle their taxes during the early years of the 16th century.<sup>10</sup>

The sales of crown farms during the reign of John III were called *bördsrättsköp*, which can be translated as the sales of hereditary rights. These sales were highly regulated. A peasant who bought

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<sup>9</sup> Odén 1955, pp. 354–375; Odén 1967, pp. 10–12; Loit 1979; Hallenberg 2008, p. 44.

<sup>10</sup> Jutikkala 1963; Seppälä 2009.

a crown farm during the 1580s and 1590s was entitled to transfer the farm to his offspring after the purchase. He was also allowed to sell the farm, but only to other peasants, and he was not allowed to ask for more money than he had paid to the crown in the *börds-rättsköp*. The nobility was not allowed to participate in these land markets. It should be underlined that the state did not lose anything in the process in fiscal terms because the annual rent and other obligations remained unchanged. Geographically speaking, the sales were relatively common in central Sweden. In the province of Upland, for instance, one-fifth of all crown farms were bought between 1582 and 1587. In other parts of Sweden, the sales were much rarer, and they were forbidden altogether in Finland and Estonia, as well as in the regions conquered from Russia.<sup>11</sup>

The sales of crown farms continued again after 1623. This time the phenomenon was called *skatteköp*. The sales were again closely connected to the Swedish war economy, this time to fund the military campaigns in Poland and Germany. During the same period, the government also sought to benefit from crown lands by other means. In 1622, the king began to sell crown farms to the nobility. Tax revenues from freeholding farms were also sold. These sales (Sw. *frälseköp*) differed from *skatteköp* in that the former were intended only for the nobility, while the latter were open to all non-noble classes in Swedish society, including peasants, merchants and industrialists. Another difference had to do with fiscal revenues. When a noble officer bought a crown farm, the peasant living on that farm began to pay most of his obligations to him. The state only received the sale price. In contrast, after *skatteköp* the fiscal revenues continued to flow to the treasury as before.<sup>12</sup>

The *frälseköp* purchases were quite important during the Swedish offensive in Poland. In the 1620s, the state derived half of its cash income from these sales. In 1624, the share of *frälseköp* accounted for as much as 60% of all incomes. No scholars have studied the

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<sup>11</sup> Loit 1979.

<sup>12</sup> Brännman 1950; Rydeberg 1985, pp. 39–41.

importance of *skatteköp*, though revenues were probably much smaller considering that the sales were relatively infrequent in most provinces of the realm outside central Sweden. Little research has been done on the topic, but it seems as if most sales were concentrated in the provinces of Värmland, Närke, Östra Götaland and Västra Götaland. In Finland, in all probability not a single farm was sold.<sup>13</sup>

The Swedish Realm also continued its aggressive foreign policy after the 1630s. It participated in the Thirty Years War, and it fought against Poland, Denmark, Russia, Austria and Brandenburg between 1655 and 1661. The final military campaign of the 17th century took place Scania in 1675–1679. All these operations, however, were financed by resorting to means other than selling crown farms because the Royal Regency Council forbade the sales in May 1639. The motivations behind the decision are not known. Probably the regency wanted to stop the sales because the crown farms were needed for other purposes, namely for the noble officers who had distinguished themselves on the continental battlefields: A significant number of farms and fiscal revenues were donated to nobility by the regency and later on by Queen Christina (r. 1644–1654). The *frälseköp* purchases continued until the 1680s.<sup>14</sup>

### The Sales During the Great Northern War

The third and the last phase in the history of *skatteköp* began in the spring of 1701, one year after the onset of the Great Northern War. This time the sales were also part of the Swedish war economy. In March 1701, King Charles XII (Sw. Karl XII), residing

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<sup>13</sup> Bergström 1920, pp. 45–47; Brännman 1950, pp. 245–260; Rydeberg 1985, pp. 39–41.

<sup>14</sup> The sales of crown farms did not stop totally in May 1639. A few farms were sold to iron works during the 17th century. The extent of such sales is not known, however. Kuylenstierna 1916, pp. 104–106; Karlsson 1990, pp. 158–159.



in a winter camp in present-day Estonia, wrote to the Chamber College (Sw. Kammarkollegiet), the most important central agency in all issues related to taxation and crown properties, ordering the agency to initiate the sales once again because he needed more resources for his campaign in Livonia. He mentions in his letter that other former monarchs had also resorted to the same method in wartime situations.<sup>15</sup>

The king's order was based on a memorandum composed at the Chamber College in the autumn of 1700. In this document, the sales were justified not just as a means to collect money for the ongoing war but also on the grounds that the state had nothing to lose in the trade. Every silver daler (hereinafter abbreviated sd.) that the state was able to obtain from the sales was pure profit because peasants continued to pay their rent as before. Thus, the logic was the same as with the *bördsrätt* sales. Furthermore, the members of the Chamber College estimated that peasant farmers would settle their taxes more reliably after the *skatteköp*, because they did not want to forfeit the newly acquired property immediately to the crown. As mentioned above, the crown was entitled to confiscate a freeholding farm after three years of tax arrears. This legal norm was abandoned in 1789.

Both arguments reveal that state officials saw the crown lands as a source of fiscal revenues and not as capital having the potential to produce something more than just tax yields. Therefore, from the crown's point of view, it did not matter who owned the farms in Sweden: the state or private persons. The Chamber College even considered that peasants would cultivate the farms better when they knew for sure that all their efforts to ameliorate the farm economy would also benefit their offspring.<sup>16</sup>

It was not a coincidence that the sales began in the spring of 1701. The Privy Council (Sw. Riksrådet) was desperately looking for new sources of income at the beginning of the second year of war, because thus far expenditures had far outstripped available

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<sup>15</sup> Bergström 1919 vol. II, p. 79.

<sup>16</sup> Bergström 1919 vol. II, pp. 189–192.

incomes. The Privy Council and the Chamber College wrote to the king in February 1701 that, according to their estimation, the budget deficit would be eight million sd. in 1701. There were several reasons behind the deficit. Severe crop failures and outright famine in the 1690s continued to negatively impact public finances in 1701 because many peasants had difficulties in paying their annual taxes. Also, the siege of Riga by Saxon troops and the associated loss of custom duties in 1700 affected the war economy.<sup>17</sup>

The central government in Stockholm made several proposals to the king to fix the deficit. They included the collecting of a war tax in Sweden and Finland, the launching of new loan negotiations with foreign and domestic lenders, the cutting of public spending, and the selling of crown farms. The Privy Council also expressed the desire that ‘God will bless the king’s righteous army’, so that it would manage to extract resources from the occupied territories in Livonia and elsewhere. What was common to all these suggestions was that they had been made several times before. The collecting of war taxes was essential to the Swedish war economy throughout the 17th century, and King Charles XII had no intention of abandoning the method when he came to power in 1697. War taxes were collected almost every year from the year 1699 onwards, except for the years 1713, 1715 and 1716, when the war tax was replaced by a wealth tax based on immovable and movable property.<sup>18</sup>

Likewise, the government had begun borrowing money before the spring of 1701. The crown began to pledge all kinds of crown properties, such as estates, mills, fisheries and customs duties, as collateral for cash or grain and other victuals in the winter of 1700. The operation produced over two million sd. between 1700 and 1711. The selling of crown farms yielded nearly half a million sd.

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<sup>17</sup> *Historiska handlingar* 1861 vol. I, pp. 114–117; Cavallie 1975, pp. 48–50.

<sup>18</sup> *Historiska handlingar* 1861 vol. 1, p. 130; Åmark 1961, p. 530; Cavallie 1975, pp. 53–64.

by the year 1719, meaning a profit of 27,000 sd. annually, which can be considered a relatively low figure compared to other sources of income. The contributions brought in 8.7 million sd. between 1700 and 1709, and the loans from the Bank of the Estates of the Realm (Sw. Riksens ständers bank), the national central bank, rose to 5.7 million sd. during the same time period. On the other hand, most of the crown farms were sold at the beginning of the campaign. In 1704, for instance, the crown managed to sell its farms for 300,000 sd., which was not an insignificant figure.<sup>19</sup>

There is also some evidence that the crown actively tried to promote the sales during the first few years of war. For instance, in the province of Göteborg and Bohus in western Sweden, the local county governor sent his representatives to the countryside to ask the farmers who actually tilled the crown farms (Sw. *kronobönder*) whether or not they were interested in buying the farms from the crown. When the peasants reported that they were too poor to redeem the farms, the representatives responded that the crown was also entitled to sell the farms to outsiders. The threat was based on law. According to the regulations, enacted in the spring of 1701, all the crown farms were to be sold in public auctions, and everybody had the right to participate in these sales, independent of his social position.

There was one exception. A farmer who lived on a crown farm being put up for sale was entitled to buy the farm if he managed to pay the same sum as the highest bidder. In practice, the sale prices were often so high that peasants were unable to participate in the auctions. One-third of all the crown farms sold were bought by officers, priests and other persons of high social standing in Sweden between 1700 and 1723. As regards Finland, only 19 crown farms were sold between 1700 and 1719. Thus, practically all the profits mentioned above came from Sweden.<sup>20</sup>

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<sup>19</sup> Brandell 1941, p. 82; Ahlström 1959, pp. 79–82; Åmark 1961, pp. 603–604; Cavallie 1975, p. 197.

<sup>20</sup> RA, Kammarkollegiets kansliarkiv, register över skattebrev 1701–1730 (B VI b 1, vol. 1); Kyle 1987, pp. 80–81.

## The Sales of Crown Farms and Public Debt

The Great Northern War ended in August 1721. The crown continued to sell its farms, however, without interruption. This was an unusual situation, because previously the *skatteköp* sales had typically been a wartime phenomenon. Why did the central government also want to continue with the sales in peacetime? To understand the reasons, it is necessary to take a closer look at a decision made in the Diet in the spring of 1719, when hostilities were still ongoing.

One of the most important questions the Diet had to address in 1719 was the heavy war debt, which is estimated to have been approximately 63 to 64 million sd. The sum was equal to all private wealth in Sweden and Finland at that time, according to the wealth tax of 1713. It is possible to clarify the magnitude of the debt by comparing the sum to the state budget. According to estimates made during the spring of 1719, the fiscal incomes for the ongoing year were to be 3.5 million sd., that is to say, just over a twentieth the size of the debt. In reality, incomes increased to eight million sd. in 1719. The prospects, however, were much worse in April 1719, when members of the Diet discussed settling the national debt.<sup>21</sup>

The debt consisted of several elements, and the structure of liabilities is highly telling in terms of the Swedish war economy during the Great Northern War. Several public institutions, such as the churches, schools and poorhouses, had been obliged to loan cash and valuables to the crown. For instance, churches had been ordered to give to the state all the silver objects that were not needed for services. Officers and civil servants had been given promissory notes as compensation for unpaid salaries, and several wealthy families as well as foreign bankers and merchants from the Netherlands, France, England and Austria had lent money to the king. The sultan of the Ottoman Empire was also among the creditors, because King Charles XII had spent several years in exile in the Ottoman Empire after the defeat in Poltava.<sup>22</sup>

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<sup>21</sup> Axelson 1888, p. 132; Malmström 1893, p. 120; Åmark 1961, pp. 598–599; Fregert & Gustafsson 2008, p. 4.

<sup>22</sup> Julén 1916, pp. 9–23.

The single most significant element consisted of coin tokens (Sw. *nödmynt*, literally meaning emergency coins) and coin notes (Sw. *myntsedlar*) issued in 1715–1719. As regards the coins, the value of the copper metal from which they were minted was only 0.5–1% of their face value. This was not the first time token coins had been used to finance military campaigns in the Swedish Realm. King John III had also issued debased coins in the early 1590s. The idea behind such emergency coins was that the state would redeem the coins at their full value after the war had ended. That was not the case, however. The Diet decided in April 1719 that all the coin tokens valued at one sd. would be redeemed for another token coin valued at two öre silvermynt (1 sd. = 32 öre silvermynt) and a note valued at 14 öre silvermynt. The decision meant that the token coins were devalued by 50%. The same principles were followed for coin notes. As a whole, the redemption of coin tokens and coin notes cost the government nearly 27 million sd.<sup>23</sup>

The Diet made another important decision in April 1719 concerning public debt. It decided to establish a special department for the purpose of redeeming the coins and notes and ultimately paying the liabilities to all the creditors in a special order specified in the statutes. The department was first called the Office of the Estates (Sw. Riksens ständers kontor) and later renamed the National Debt Office (Sw. Riksgäldskontoret). The Diet also decided to channel several flows of revenues to the office. The most important source of income was a new tax called *lön- och betalningsavgift*, which was a personal auxiliary tax somewhat similar to a contribution. The level of taxation was determined according to one's social position. High-ranking officers and bishops had to pay more than ordinary peasant farmers. The second most important source of revenue was an extra customs duty (Sw. *licenten*), which was collected upon all imported goods. This new tax was also collected for such exports as copper, iron, timber, tar and grain.<sup>24</sup>

The sales of crown farms constituted the third most important source of revenue for the office. The idea to use *skatteköp* profits to

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<sup>23</sup> Åmark 1961, pp. 4–5, 683.

<sup>24</sup> Julén 1916, pp. 35–41; Åmark 1961, pp. 676–682.

amortise public debt was probably first proposed by senior judge (Sw. *lagman*) Bernhard Cederholm in a meeting of the Secret Council on 8 April. The secret council was the most powerful committee of the Diet, and most of the bills were first discussed there before the Estates took a stand on the issue. Other members of the committee supported the proposition, and later, in May 1719, the Estates confirmed the new application of the *skatteköp* payments.<sup>25</sup>

The decision had far-reaching effects. All the *skatteköp* payments were used to repay government debt throughout the 18th century, except for the year 1764 and the years 1773–1789, when the sales were forbidden. After that, the sales continued in Sweden without interruption until the 20th century. In Finland, the situation changed in 1809 when the country became part of the Russian Empire. Henceforth, the payments were used as any other public incomes, because the newly born Grand Duchy of Finland refused to take any responsibility for public debt originating before 1809.

The fact that the sale of crown farms was linked to the amortisation of public debt did not mean that all members of the political elite supported the sales after 1719. Members of the noble estate in particular criticised the continuation of the operation on several occasions during the 18th century. The aristocracy thought that it would be better to use the crown farms to support the manufacturing industry and manorial economy than to sell the farms cheaply to the peasantry. Critics often had a personal stake in the debate.

Johan Ehrenpreis, an arms factory owner and a leader of the maritime customs house (Sw. *Stora sjötullen*) in Stockholm, wrote a long memorandum to the Diet in 1723, in which he asked the Estates to stop the sales once and for all because, in his opinion, it would become more difficult to manage iron works if all the farms around industrial plants were freeholding farms. Ehrenpreis wanted to remind the Estates that iron works needed two things above all: raw materials and cheap labour. He argued

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<sup>25</sup> RA, Frihetstidens utskottshandlingar, Sekreta utskottets protokoll 8.4.1719, fol. 119–137 (mf. KA); Staf 1945 vol. I, p. 116; Thanner 1980 vol. V, p. 62.

that the sale of crown farms made it difficult to fulfil both these needs because freeholding farmers asked higher prices than the farmers of crown estates. He also wrote that the sales violated the privileges guaranteed to the manufacturing industry in 1668. According to the statute, the founders of textile factories, glassworks and other manufactures were allowed to ask the crown to donate land to them to facilitate raw material acquisitions. In Ehrenpreus's opinion, such privileges would be of no use if all the farms were freeholding farms.<sup>26</sup>

As regards the manorial economy, Ehrenpreus referred to the privileges of the nobility. This law-like prerogative enabled the aristocracy to change their tax-exempt farms (Sw. *frälsehemman*) into crown farms when located near manors to facilitate the emergence of large and integrated stretches of cultivation. According to Ehrenpreus, the *skatteköp* legislation was inconsistent with the prerogative because such changes were only possible so long as crown farms were available in the vicinity of manors.<sup>27</sup>

Ehrenpreus's objective did not win support from his fellow members of the nobility. All the estates endorsed continuing the sales of crown farms in the Diet of 1723. However, a new law enacted during the same year did satisfy several of his goals. According to the statute, the owners of metal works and manufacturers had a pre-emptive right to the crown farms of surrounding area, and owners of cavalry farms (Sw. *rusthåll*), i.e. farms that provided a cavalryman, horses and equipment for the crown in exchange for a partial tax exemption, had a similar pre-emptive right to their auxiliary farms (Sw. *augmentshemman*). Both these prerogatives advanced the development of large domains in Sweden and Finland. The owners of iron works in particular managed to enlarge their landholdings by purchasing large numbers of crown farms during the 18th century.<sup>28</sup>

Twice, critics managed to prevent the sales altogether. The first time the sales were abolished in December 1763. The principal

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<sup>26</sup> Bergström 1919 vol. II, pp. 216–218.

<sup>27</sup> Ibid.

<sup>28</sup> Laine 1950; Karlsson 1990.

reason was a heavy rate of inflation caused by the Swedish Realm's involvement in the anti-Prussian alliance during the Seven Years War (1756–1763). The war effort was mainly financed by borrowing money from the central bank. According to Patrick Winton, the loans from the central bank covered 44% of military expenditures in 1757–1764, while the share of French subsidies, the second most important resource base, was 20%. The central bank paid for the loan by issuing new bank notes. The number of notes in circulation increased from 13.8 million sd. in 1755 to 44 million sd. in 1763, causing a rapid depreciation of the Swedish currency in relation to the most important foreign currencies, such as the Hamburger reichstaler, and consequently the cost of living increased throughout the Swedish Realm especially after 1759.<sup>29</sup>

The Privy Council reacted to the situation by abolishing the sales of crown farms for the time being, because the sale prices did not follow the overall rate of inflation, and consequently the crown lost money in every transaction. The argumentation was based on the fact that the level of *skatteköp* payments was tied to the annual rent paid by crown farmers. In Sweden, the minimum price was equal to six years of annual rent payments from 1723 onwards; in Finland, the minimum price was equivalent to three years' rent beginning after the year 1741. The prices of freeholding farms, however, were set by the markets, which meant that buyers were able to use the system to their benefit.

The council was under the impression that people were buying crown farms at low prices just to resell them at profit soon thereafter. As a solution, the Privy Council suggested that, in the future, all crown farms should be sold at auctions, as had happened during the Great Northern War. The government reminded the Estates that the purpose of the sales was to collect funding for repayment of the public debt and not to take care of the security of the peasant farmers, 'since the farmers were secure enough as long as they cultivated the crown farms according to the law'.<sup>30</sup>

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<sup>29</sup> Jörberg 1972, pp. 75–90; Winton 2012.

<sup>30</sup> Paloposki 1976, pp. 216–217.



The abolishing of the sale of crown farms was short-lived at the end. The Diet decided to rescind the decision in 1765 with the support of all the non-noble estates (peasants, clergy and burghers), and no alterations were made to the pricing policy. The peasant estate participated most actively in the process. Members of the clergy and burgher estates decided to support the peasants mainly for tactical purposes, as they wanted to count on peasants' support on issues important for them. Several members of the nobility would have liked to continue the decision to abolish sales made by the Privy Council, but they did not manage to find enough support for their views from the other estates.<sup>31</sup>

The sale of crown farms was abolished for a second time in October 1773, one year after the coup d'état of King Gustav III. This time, too, the ban was justified by referring to low sales prices. The Chamber College complained in 1779 that the *skatteköp* process had enabled private persons to become rich at the expense of the crown, because the sales prices had constantly been far below the market prices. The college also argued that the sales were inconsistent with the privileges of nobility and the manufacturing industry, just like Johan Ehrenpreis had argued 50 years earlier.<sup>32</sup> The new political situation affected the outcome, too. The coup put an end to the Age of Liberty (1719–1772), the period of early parliamentarism in Swedish history, meaning that the peasants were less capable of having an impact on domestic policies. The Diet convened rarely, and it was the king, not the parliament, who was the supreme exerciser of power in the realm.

The ban was in force until the winter of 1789. During that time, King Gustav III was at war against Russia, and he had to summon the Diet in order to obtain more resources for his war efforts.

The central bank was unable to lend enough money to the king, and foreign investors in the Dutch Republic and Genoa were not as eager to give credit as they had been in the 1770s and early 1780s. The king did not see any other alternative but to ask the Diet to accept a new financial programme consisting of a new war

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<sup>31</sup> Kyle 1987, pp. 184–185.

<sup>32</sup> Bergström 1919 vol. II, pp. 427, 436–437, 456.

tax and new government debt of twenty million riksdalers, which the Estates promised to take over the administration of. To win over the peasants, the king promised to support several of their demands, including the withdrawal of the sales ban on crown farms. The withdrawal was put into force in February 1789.<sup>33</sup>

### Sale Revenues in 1701–1808

Since the *raison d'être* of the sales of crown farms was fiscal at base, at least at the beginning of the operation, it is of interest to investigate how much the sales produced for the treasury. The results are summarised in Table 4.1.

A couple of remarks are in order before analysing the results any further. First, the figures are chiefly derived from the nominal ledgers of the National Debt Office, founded in May 1719 by the Diet.<sup>34</sup> Until 1777, the official accounting unit was silver daler; after the monetary reform of 1777, the principal unit was silver riksdaler (Sw. *riksdaler specie*). The official conversion rate was six to one (6 sd. = 1 riksdaler specie). However, after 1789 the National Debt Office began to issue riksdaler paper notes (Sw. *riksdaler riksgälds*) to finance the ongoing warfare with Russia. These notes could be converted into silver riksdalers, but their value began to fall during the late 1790s, and until 1803 the silver standard was de facto replaced by a multi-currency with varying exchange rates. In 1789, for instance, the premium was 1–7%, and in 1798 approximately 50%. The National Debt Office used both currencies in its bookkeeping, and as a consequence it has been necessary to convert all the figures expressed in *riksdaler riksgälds* into *riksdaler specie*.<sup>35</sup>

Secondly, the column 'returns' in the table refers to the fact that the National Debt Office was obliged to return a varying sum of *skatteköp* payments to the countryside each year. Most of the

<sup>33</sup> Åmark 1961, p. 633; Winberg 1985, pp. 187–189; Gärdebo 2009.

<sup>34</sup> About the organisational changes see Åmark 1961.

<sup>35</sup> The conversion is done using the exchange rates calculated by Rodney Edvinsson. See Edvinsson 2010, p. 209.

returns probably resulted from conflictual transactions. It was relatively common that two parties competed for the same crown farm. Sometimes it happened that both the competing parties paid the sale price to the treasury to further their chances. After the dispute was over, the Office sent the losing party's payment back.

When the returns are also taken into account, the sales of crown farms yielded altogether approximately 5.7 million sd. between 1701 and 1808. The impact of inflation is ignored here. On a yearly basis, the profits were approximately 60,900 sd., while allowing for the fact that the sales were banned between 28 October 1773 and 21 February 1789. The crown received annual incomes of the same size from the renting of the crown demesnes and other crown properties (43,000 sd.), from lighthouse and pilot taxes (43,800 sd.),

**Table 4.1:** Sales revenues in Sweden and Finland, 1701–1808 (nominal values).

	Revenues	Returns	Total revenues
1701–1718	481,276 sd.	no information	481,276 sd.
1719–1765	2,493,874 sd.	148,019 sd.	2,345,855 sd.
1766–1776 <sup>a</sup>	281,273 sd.	52,839 sd.	228,434 sd.
1789–1808	441,719 rdr sp (2,650,314 sd.)	7,347 rdr sp (44,082 sd.)	434,372 rdr sp (2,606,232 sd.)
Total	5,906,737 sd.	244,940 sd.	5,661,797 sd.

sd. = daler silvermynt; rdr sp = riksdaler specie (Exchange rate: 1 rdr sp = 6 sd.)

<sup>a</sup> Although the sales were banned in 1773–1789, the *skatteköp* payments continued to flow to the National Debt Office (Sw. Riksgäldskontoret) until 1776.

Sources: Ahlström 1959, p. 82 (1701–1718); RA, riksens ständers kontor, kammarkontoret, renskrivna huvudböcker (1719–1762); RA, riksens ständers kontor, kammarkontoret, koncepthuvudböcker (1764–1765); RA, Riksdagen 1765–1766, kontorsdeputationen (R3381); RA, statskontoret, kammarkontoret, memorialböcker över riksgälds- och manufakturfonderna (1766–1776); RA, riksgäldsarkiven, riksgäldskontoret, bokslutskontoret, renskrivna huvudböcker (1789–1808). Table by the author.

and from fines (39,200 sd.). The annual rent levied on the crown farms and freeholding farms, the most important source of fiscal income during the 18th century, yielded approximately two million sd. annually between 1722 and 1776. In that respect, the profits were relatively small.<sup>36</sup>

The best way to place the profits in perspective is to compare the *skatteköp* payments to other revenues obtained by the National Debt Office. As mentioned before, the Diet assigned the Office the task of collecting several sources of income in 1719, including a new personal tax called the *lön- och betalningsavgift*, an extra custom duty (Sw. *licenten*) and the *skatteköp* payments. Other smaller resources were allocated to the Office as well, such as the incomes generated by the auctions of booties and by the sales of captured merchant vessels. Most of the proceeds came from the *lön- och betalningsavgift* tax and the custom duty between 1719 and 1765. They accounted for nearly 90% of all incomes. The share of the *skatteköp* payments was 6%.<sup>37</sup>

The proportions were approximately the same between 1766 and 1776, although the data is more fragmentary. No nominal ledgers have been preserved; only two memorial books are available that contain information on the three most important sources of income. According to these books, the share of the *skatteköp* payments was only 3%. Most of the incomes originated from the *lön- och betalningsavgift* tax.<sup>38</sup>

After 1789, the income structure of the National Debt Office changed significantly, as the crown began to collect a new extraordinary tax (Sw. *bevillning*) in the middle of the Russo-Swedish War of 1788–1790. This new tax, the collection of which also continued after the war, was by far the most important source of income for the Office, yielding nearly 30 million silver riksdalers between 1789 and 1808. Its share was nearly 70% of all revenues.

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<sup>36</sup> Åmark 1961, pp. 417–418, 433.

<sup>37</sup> Åmark 1961, pp. 689–701.

<sup>38</sup> RA, Statskontoret, Kammarkontoret, Memorialböcker över riksgälds- och manufakturfonderna (1766–1776).

The *lön- och betalningsavgift* tax brought in 2.6 million riksdalers during the same period, forming the second most important income group. The share of the *skatteköp* payments in contrast was only 1% in 1789–1808.<sup>39</sup> From a fiscal standpoint, their role was relatively insignificant. The National Debt Office would also have managed perfectly well without selling a single crown farm.

### The Progress of the Sales of Crown Farms

The profits of *skatteköp* were distributed quite unevenly both in terms of time and space. Most of the yields came from Sweden. This can clearly be seen in the two diagrams (Figures 4.1 and 4.2), which describe the distribution of sales revenues in the Swedish Realm between 1719 and 1808. Approximately 80% of all the proceeds originated from the Swedish provinces during that period. The geographical difference was even greater before 1719, because only a handful of crown farms were sold in Finland during the Great Northern War, as mentioned before.

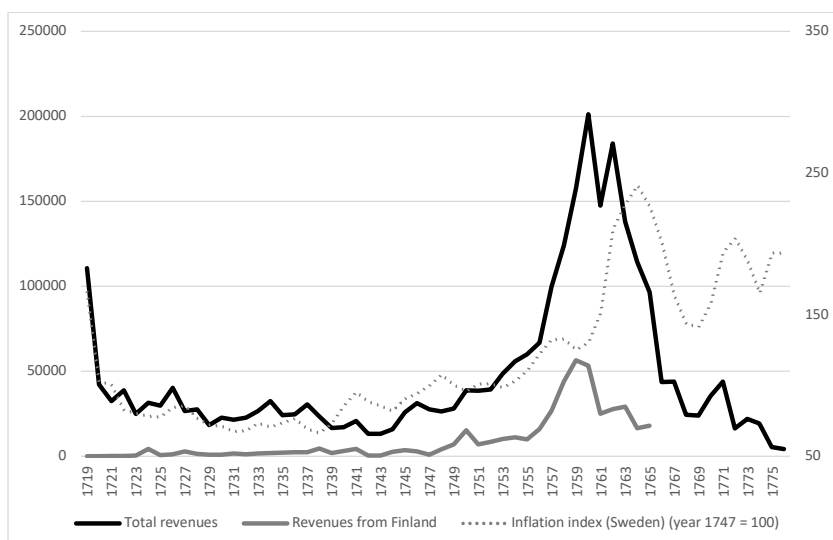
The lack of interest was quite probably related to the pre-famine situation in Finland. Hundreds of freeholding farms became crown farms during the late 17th century because of the large-scale fiscal desertion rates. It would have been surprising if the crown peasants had been able to redeem the farms just a couple of years after the catastrophic famine. The Russian invasion of Finland and the subsequent military occupation put an end to the already faint interest after 1713.

As regards the post-1719 situation, the difference between Sweden and Finland partly resulted from the fact that, in Sweden, the minimum price was two times higher than in Finland after 1741. In that sense, the diagrams do not convey a totally reliable picture of the geographical differences. The *skatteköp* sales were to some extent more popular in Finland than the spread of the revenues suggests.

The geographical differences become even more obvious when looking at individual provinces. The sales of crown farms yielded the most in central and southern Sweden as well as in south-western

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<sup>39</sup> Åmark 1961, pp. 637–639.



**Figure 4.1:** The total revenues from *skatteköp* sales in the Swedish realm as well as in Finland between 1719 and 1776 (sd.)

Sources: RA, Rikens Ständers kontor, Kammarkontoret, renskrivna huvudböcker (1719–1762); RA, Rikens Ständers kontor, Kammarkontoret, koncepthuvudböcker (1764–1765); RA, Riksdagen 1765–1766, kontorsdeputationen (R3381); Edvinsson & Söderberg 2010, pp. 443–447 (inflation index). Figure by the author.

Finland. In the province of Östergötland, the revenues increased to 324,019 sd., while in the province of Turku and Pori they increased to 206,190 sd. and in the province of Skaraborg to 147,461 sd. in 1719–1765. The sales revenues also exceeded one hundred thousand sd. in the provinces of Södermanland, Jönköping, Älvsborg, Malmöhus, Göteborg, Uppsala and Kristianstad. In the province of Dalarna, in contrast, the sales yielded less than six thousand sd. during the same period. The profits were relatively low also in northern Sweden and eastern Finland.<sup>40</sup>

The distribution was approximately the same after 1789. The National Debt Office received the greatest profits from the provinces of Östergötland (65,121 rdr sp), Kristianstad (59,095 rdr sp),

<sup>40</sup> See Table 4.1 for sources.

Malmöhus (52,046 rdr sp), and Turku and Pori (46,711 rdr sp). In most of the other provinces in Sweden and Finland, the revenues remained under 10,000 rdr sp. In Värmland, the proceeds were as low as 151 rdr sp between 1789 and 1808. That was by far the lowest figure in the Swedish Realm. The geographical differences reflect the prevalence of crown land in separate parts of the realm. In Dalarna, for instance, most of the farms were freeholding farms already in 1700, whereas in southern Sweden (Götaland) the share of crown land was over 40%, on average, at the beginning of the Great Northern War. In Turku and Pori, the share of crown land was over 80% in the 1720s, when the sales began to increase in Finland.<sup>41</sup>

When it comes to the chronology of the sales, the most striking feature is the close temporal connection between the *skatteköp* sales and military campaigns, not just during the Great Northern War but also after the year of 1721, when the sales officially had nothing to do with the Swedish war economy. Most of the sales took place during the Seven Years War (1756–1763) and during the Russo-Swedish War of 1788–1790. The connection is not a coincidence. The rapid increase in sales after the outbreak of the Seven Years War was probably a reaction to the extensive issuing of paper notes mentioned before.

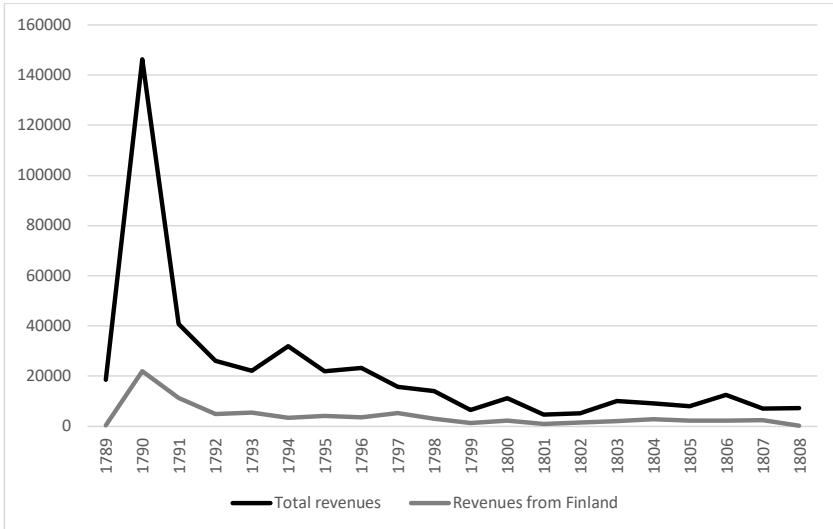
The notes began to fall in value rapidly after 1755, and people tried to exchange them as quickly as possible for specie coins, making the coins very difficult to come by.<sup>42</sup> It is quite likely that, under these circumstances, the buying of real estate became an attractive option both in rural and urban areas. The forceful increase of *skatteköp* revenues after 1755 seems to point towards that kind of reaction. It should be noted in this connection that the increase was not caused by inflation but by real growth in sales activity, because sales prices were connected to annual taxes, which were not affected by governmental monetary policy.

Additionally, new statutes and sales bans affected the course of events. Probably the most important single new regulation was

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<sup>41</sup> Gadd 2000, pp. 43–44.

<sup>42</sup> Winton 2012, p. 23.



**Figure 4.2:** The revenues from *skatteköp* sales in the Swedish realm in 1789–1808 (rdr sp).

Source: RA, Riksgäldsarkiven, Riksgäldskontoret, Bokslutskontoret, renskrivna huvudböcker (1789–1808). Figure by the author.

one that broadened the pre-emptive rights of the owners of cavalry farms. The statute was enacted in 1756, and it had immediate consequences for the sales process. In Sweden, every second crown farm was sold to an owner of a cavalry farm in 1761–1765.<sup>43</sup> It is impossible to give corresponding figures for Finland owing to gaps in the source material. Deducing from the discussions at the Diet, however, it is possible to conclude that the cavalry farm owners were active also in Finland, and that the owners were often noble officers or other persons of standing.

The rapid decrease in sales revenues afterwards was caused by a ban on sales in 1764. This is clearly seen when comparing the level of inflation to the changes in *skatteköp* revenues during the mid-18th century (see Figure 4.1). The revenues peaked four years before the inflation, and sales began to decrease after 1763

<sup>43</sup> Heckscher 1944, p. 116; Rydeberg 1985, pp. 99–103.



when the overall price level was still rising. As for the peak in 1790, it was evidently related to the repeal of the second sales ban. Peasants seemingly wanted to redeem the crown farms they were tilling as quickly as possible, scared that the sales window might not be open forever.

## Conclusions

The large-scale selling of crown farms is often quite straightforwardly linked to the improved social and economic position of peasants in pre-industrial Sweden and Finland. The conclusion is understandable when looking at the final outcome. Tens of thousands of crown farms were sold to private persons during the 18th and 19th centuries, and most of the farms were bought by peasants actually living on these farms. In Finland, the number of farms sold was over 40,000; in Sweden, the figure must have been significantly higher.

However, the original purpose of the process was not to improve peasants' living conditions but to gather funds for ongoing military expenditures during the Great Northern War. The Swedish crown had resorted to the same means earlier, first in the 1580s and later in the 1620s. What was different during the 18th century was that the sales also continued after the war. The principal motivation was the heavy national debt caused by the war efforts between 1700 and 1718. The crown needed all available cash flows for a situation in which the national economy was in ruins.<sup>44</sup>

On a general level, the *skatteköp* sales were a method to mobilise private resources for warfare. From the state's point of view, the method was comparable to war taxes, debasement of coins, pledging of state property, short-term credits, or other ad hoc means to raise funding in a situation when military expenditure rose exponentially. When it comes to the actual profits, they were relatively low throughout the 18th century. Sales proceeds were probably quite essential at the very beginning of the Great Northern War, and again in 1719, when the revenues were

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<sup>44</sup> Karonen 2008.

redirected to the National Debt Office. In general, however, the incomes were quite insignificant compared to other fiscal incomes used to finance warfare or to amortise national debt. Some members of the nobility considered that a problem during the Age of Liberty. They wanted to obtain better profits or put a stop to the sales once and for all, and twice they succeeded in halting the sales temporarily.

The principal reason why the Diet decided to continue with the sales time and again was that the continuation of the sales was extremely important for the peasant estate throughout the 18th century. So long as the other estates wanted to cooperate with peasants, it was unwise to support the sales bans.

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